



RESOLUTION

AMENDING RESOLUTION 17-112, TO INCLUDE VALUATION METHODOLOGIES IN THE SCOPE OF THE OAHU REAL PROPERTY TAX ADVISORY COMMISSION'S SYSTEMATIC REVIEW OF THE CITY'S REAL PROPERTY TAX SYSTEM.

WHEREAS, the City and County of Honolulu faces increasing operating costs, debt service, and retirement and health costs; and

WHEREAS, as the primary source of revenue for the City, real property taxes are difficult to maintain at a stable level, while the cost of providing essential services continues to escalate; and

WHEREAS, the City's real property tax system includes valuation, numerous classes, exemptions, and credits, many of which may need to be adjusted in order to ensure that the tax burden is shared in an equitable and efficient way for all the people in the City; and

WHEREAS, through Resolution 11-143, FD1, the City Council ("Council") established an Oahu Real Property Tax Advisory Commission ("Commission"), to advise and assist the Council by conducting a biennial review of the City's real property tax system which convened in 2011, 2014, and 2017, and by Council Communications 15 (2012), 265 (2014), and 5 (2018), delivered its reports on the City's real property tax system to the Council; and

WHEREAS, through Resolution 17-112, on July 16, 2019, the Commission was reestablished and convened its first meeting; and

WHEREAS, at the Commission's second regular meeting on August 8, 2019, the Commission, in its efforts to meet the December 1, 2019 deadline to complete its review, voted to focus its review of the City's real property tax system on: (1) valuation methodologies; (2) classification and rates; and (3) classes and exemptions; and

WHEREAS, Resolution 17-112 charges the Commission with the task of conducting a systematic review of the City's real property tax system's classes, exemptions, credits, and minimum property tax, but does not charge the Commission with the task of inquiring into or conducting a systematic review of the City's real property tax valuation system; and

WHEREAS, the Council wishes to amend Resolution 17-112 to include valuation methodologies in the scope of the Commission's systematic review of the City's real property tax system; now, therefore,



CITY COUNCIL
CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII

No. 19-199

RESOLUTION

BE IT RESOLVED that Resolution 17-112, is amended by amending paragraph 3 of the first BE IT FURTHER RESOLVED clause to read as follows (new material is underscored):

- "(3) The Commission shall conduct a systematic review of the City's real property tax system's valuation methodologies, classes, exemptions, credits, and minimum property tax, using such standards as equity and efficiency;" and

BE IT FURTHER RESOLVED that all other provisions of Resolution 17-112 are ratified and confirmed, and remain in full force and effect; and

BE IT FINALLY RESOLVED that copies of this Resolution be transmitted to the Council Chair, the Director of Budget and Fiscal Services, and the Chair of the Oahu Real Property Tax Advisory Commission.

INTRODUCED BY:

Ann Kabeysachi

DATE OF INTRODUCTION:

AUG 15 2019

Honolulu, Hawaii

Councilmembers

CITY COUNCIL
CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII
CERTIFICATE

RESOLUTION 19-199

Introduced: 08/15/19 By: ANN KOBAYASHI Committee: BUDGET

Title: RESOLUTION AMENDING RESOLUTION 17-112, TO INCLUDE VALUATION METHODOLOGIES IN THE SCOPE OF THE OAHU REAL PROPERTY TAX ADVISORY COMMISSION'S SYSTEMATIC REVIEW OF THE CITY'S REAL PROPERTY TAX SYSTEM.

Voting Legend: * = Aye w/Reservations

08/21/19	BUDGET	CR-255 – RESOLUTION REPORTED OUT OF COMMITTEE FOR ADOPTION. 4 AYES: ELEFANTE, MANAHAN, MENOR, WATERS. 1 EXCUSED: PINE.
09/04/19	COUNCIL	CR-255 AND RESOLUTION 19-199 WERE ADOPTED. 9 AYES: ANDERSON, ELEFANTE, FUKUNAGA, KOBAYASHI, MANAHAN, MENOR, PINE, TSUNEYOSHI, WATERS.

I hereby certify that the above is a true record of action by the Council of the City and County of Honolulu on this RESOLUTION.


GLEN I. TAKAHASHI, CITY CLERK


IKAIKA ANDERSON, CHAIR AND PRESIDING OFFICER